

Professional and Managerial Branch  
Fiscal and Tax Group  
Auditing Series

CHIEF INTERNAL AUDITOR

04/05 (AIS)

### **General Purpose**

Under administrative direction, as a key executive, manage coordination of the City's internal audit function and serve as a financial management consultant to City administration.

### **Typical Duties**

Plan, organize, implement, direct or personally conduct and control independent, objective appraisals of fiscal operations, controls, regulatory compliance and allied computer systems for effectiveness, accuracy and efficiency, and make recommendations. Involves: Review reports pertaining to monetary, and physical assets, including materials, equipment and building, as well as human resources to determine degree to which they are utilized. Examine transaction records of City departments to ensure documentation conforms with applicable City procedures and laws. Oversee or perform special studies as required, and analysis of data obtained to discover evidence and mechanics of deficiencies in controls, duplication of effort, extravagance, potential for misappropriation of funds, fraud or lack of compliance with established policies and procedures. Inspect notes receivable and payable, negotiable securities, and canceled checks. Verify journal and ledger entries of cash and check payments, purchases, expenses and trial balances. Examine and authenticate inventories. Report on scopes of audits, financial conditions, source and application of funds, and recommendations for financial operations improvements. Evaluate and identify opportunities for improvement of service delivery including administrative and control methods and systems, and internal relationships. Develop and propose new or improved internal control policies. Prepare and update internal auditing procedures manual. Establish audit program priorities and monitor progress. Assist external auditor.

Advise City elected officials, department directors and other top executives to assist in resolving sensitive and complex financial issues including those of organization wide and long term significance. Involves: Respond to specific City administration requests for information and interpretations. Represent the City at various meetings and conferences, and otherwise interact with a wide range of officials, coworkers and the public to impartially investigate, report findings and participate in settling or rectifying complaints and allegations regarding fiscal transactions and documentation.

Direct unit administration. Involves: Prepare annual budget which includes conducting cost-benefit, statistical or other analyses to request funding of proposed program and capital improvements. Establish unit mission, goals and performance measures. Control expenditure of budgeted funds which includes recording and analyzing personnel, equipment, supplies and maintenance costs, and justifying deviations from forecasts in accordance with established City financial policies and procedures. Prepare and present technical, statistical and cost estimates and results analyses of unit activities for City administration, regulatory agencies and the public. Oversee operation and updating of collection documentation and required department record keeping such as payroll, employee files, purchase requisitions and other transactions.

Supervise assigned staff as an appointing officer. Involves: Schedule work to expedite flow and balance loads. Assign duties, and issue written and oral instructions. Check work for service effectiveness, quality and quantity acceptability, and policy and procedural conformance. Guide subordinates to overcome difficulties encountered, correct errors and rectify complaints. Appraise employee performance. Coach to motivate competency improvement and career advancement. Arrange for or conduct internal orientation, job training, and employee development activities. Enforce personnel rules and regulations, and conduct, courtesy, attendance, appearance and safety standards. Counsel subordinates to maintain harmony within unit and with other organizations, and resolve conflicts and grievances at the highest internal unit level. Interview and hire applicants. Adjust pay of, transfer, discipline and terminate employees. Change staffing levels and job designs.

Perform miscellaneous related general managerial and administrative duties as required. Involves: Substitute, if assigned, for coworkers as qualified during temporary absences by carrying out specifically delegated duties sufficient to sustain continuity of ordinary services, referring unusual general policy problems to next higher level City executive or official, and similarly substituting for own subordinates. Participate in or conduct special City administration studies, and serve on ad hoc interdepartmental committees dealing with Citywide policy and strategy issues when requested.

### **Knowledge, Skills, and Abilities**

- Comprehensive knowledge of governmental accounting and auditing principles and methods, and related federal, state and local laws, regulations, rules and ordinances including the Single Audit Act of 1984.
- Comprehensive knowledge of municipal operations and organization, and standard business and public fiscal

administration policies and procedures.

- Good knowledge of supervisory techniques, and federal, state and local rules and regulations related to human resource management.
- Good knowledge of customer service or public relations practices.
- Ability to plan and conduct financial, performance and inventory audits in both manual and automated processing environments, to ensure their conformance to accepted standards, and to maintain confidentiality and objectivity of findings.
- Ability to interpret information in oral, written, mathematical and schedule forms dealing with complex abstract and concrete variables to identify, evaluate and solve practical management problems of considerable difficulty such as when discovering irregularities and deficiencies in practices, documents and controls, and developing corrective recommendations.
- Ability to establish and maintain effective working relationships with officials, department directors, City employees, regulatory agencies and the public.
- Ability to communicate clearly and concisely, orally and in writing, to prepare and present technically complex audit reports to elected officials, top executives and the public, to establish and maintain thorough and accurate related records.
- Ability to exercise delegated appointing officer authority firmly and impartially in supervising, training and evaluating assigned personnel.
- Skill in safe care and operation of personal computer or workstation and peripheral hardware, and generic productivity as well as specialized auditing and accounting software.

**Other Job Characteristics**

- None.

**Minimum Qualifications**

Education and Experience: Equivalent to an accredited Bachelor's degree in Accounting, or Finance, Business or Public Administration with a concentration of 30 semester hours in accounting, plus six (6) years increasingly responsible professional auditing and accounting experience that includes two (2) years each of performing such functions for government entities or public accounting firms and as auditor-in-charge or in a comparable supervisory capacity. A Masters degree in Accounting, Finance, Business or Public Administration or related field substitute for up to two years of auditing and accounting experience.

Licenses and Certificates:

- Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) by time of appointment

Special Requirements:

- Must be bondable.
- Work extended hours, including weekends and holidays as required.

---

Human Resources Director

---

City Manager